



**Special Power of Attorney  
 (Business, Estate, or Trust)**

<b>Principal</b>	<b>1</b> Name of Business, Estate, or Trust
	<b>2</b> Federal ID Number / State ID Number (if applicable)

<b>Agent</b>	<b>3</b> Name of Agent	<b>4</b> Telephone Number of Agent
	<b>5</b> Address of Agent	

**6** The principal named above hereby appoints the above-named agent as its agent and authorize said agent to perform the following acts on its behalf:

**(Check all applicable boxes)**

<input type="checkbox"/> Prepare, sign, and file Vermont state tax returns	<input type="checkbox"/> Represent it in appeals before the Commissioner of Taxes, including informal conferences and formal hearings
<input type="checkbox"/> Receive its tax returns and information regarding its returns which have been filed with the Department of Taxes	<input type="checkbox"/> Perform any and all acts on its behalf with respect to the following tax matters:
<input type="checkbox"/> Represent it in informal discussions with Vermont Department of Taxes personnel regarding its tax returns and/or liabilities	_____
<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	_____
	_____
	_____

**7** Special skills or expertise of Agent (i.e., CPA, RPA, Tax Preparer, Attorney-at-Law). If none, write "None".

**8** This power of attorney is effective for the following tax periods:

**9** It applies to the following taxes:

**10** All prior powers of attorney on file with the Department of Taxes are hereby revoked except:

<b>11</b> Printed name of the person signing POA for The Principal	<b>12</b> Title of person signing POA
<b>13</b>  Signature of Principal or Authorized Representative (person on Line 11)	<b>14</b> Date

**CONTINUED ON BACK**

### AFFIRMATION OF WITNESS

I affirm that the principal appeared to be of sound mind and free from duress at the time this power of attorney was signed, and that he/she affirmed that he/she was aware of the nature of this document and signed it freely and voluntarily.

15 Print name of Witness

16  Signature of Witness for person signing on Line 13

Date

17

### FOR USE BY NOTARY

State of \_\_\_\_\_

County of \_\_\_\_\_, SS.

At \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
City Day Month Year

personally appeared \_\_\_\_\_ who acknowledged this Instrument signed by  
Name from Line 11  
him/her to be his/her free act and deed, and the free act and deed of \_\_\_\_\_  
Name from Line 1

Before me \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

### ATTESTATION OF AGENT

I hereby attest that I accept appointment as agent for the principal and:  
that I understand my duties under this power of attorney and under the law;  
that I understand that I have a duty to act for the principal as to specified transactions or types of transactions if expressly required to do so in this power of attorney;  
that I hereby specifically acknowledge and accept such duties to act in signing this power of attorney;  
in the case of such a duty to act, my agreement to act on behalf of the principal is enforceable against me regardless of whether there is any consideration to support a contractual obligation;  
that I understand and acknowledge in signing this power of attorney, that if I have been selected as agent with the expectation that I have special skills or expertise I will use those skills on behalf of the principal.

18  Signature of Agent (person on Line 3)

Date

**INSTRUCTIONS FOR COMPLETING VERMONT DEPARTMENT OF TAXES  
SPECIAL POWER OF ATTORNEY (POA).  
FOR BUSINESS, ESTATE, OR TRUST**

A new law (14 V.S.A. Chapter 123) concerning POAs became effective July 1, 2002. All POAs submitted to the Department of Taxes beginning July 1, 2002 must comply with the new law. However, any POA executed prior to July 1, 2002 and valid under law then in effect will continue to be valid.

The most important changes concern the execution of a POA. A POA filed July 1, 2002 or later which does not comply with the new execution requirements will not be valid. In order to be valid, every Vermont Department of Taxes Special POA must meet all of the following execution requirements:

- 1) POAs must be signed by the principal in the presence of at least one witness and acknowledged before a notary public, who cannot be the same person as the witness. The person named as agent cannot serve as witness or notary. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS WHERE THE WITNESS AND NOTARY ARE THE SAME PERSON.***
- 2) The witness must affirm that the principal appeared to be of sound mind and free from duress at the time of signing and that the principal affirmed that he/she was aware of the nature of the document and signed it freely and voluntarily.
- 3) POAs also must be signed by the agent. This does not have to happen at the same time the principal signs, but must happen before the POA can be used. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS UNLESS SIGNED BY THE AGENT.***
- 4) When signing, an agent must attest that he/she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, there are two optional provisions, which, if chosen in a POA, require attestation by agents. First, if a POA gives an agent a duty to act as to the powers given (as opposed to merely the authority to act), the agent must attest that he/she understands that duty. Second, if the agent is expected to use special skills or expertise on behalf of the principal, he/she must so attest.

**LINE BY LINE INSTRUCTIONS FOR SPECIAL POA  
(Business, Estate, or Trust)**

1. Print name of business, estate, or trust.
2. Print Federal Identification Number or State Identification Number (if applicable) of principal.
3. Print name of Agent.
4. Print telephone number of Agent.
5. Print address of Agent.
6. Check applicable boxes and/or provide specific instructions.
7. State any special skills or expertise of Agent which will be exercised by agent on behalf of Principal, such as CPA, RPA, tax preparer, attorney-at-law. If none, write "NONE".
8. List specific tax periods (i.e., "2002") for which Agent is authorized to act on Principal's behalf. If all tax periods, write "ALL".
9. List specific tax types (i.e., "Corporate income tax") for which Agent is authorized to act on Principal's behalf. If all tax types, write "ALL".
10. List any prior Powers of Attorney on file with the Vermont Department of Taxes which are NOT revoked.
11. Print name of person signing POA for the Principal.
12. Title of person signing POA.
13. Signature of person named on Line 11.
14. Date POA is signed.
15. Print name of witness.
16. Signature of witness and date witness signed POA.
17. To be filled out and signed by Notary Public.
18. Signature of Agent and date agent signed.